SUBJECT No. 46.

Value of dead date trees in *hiduvali* lands to be paid to *hiduvalidars* instead of crediting it to Government.

Mr. Kenchappa, Holalkere Taluk.

Summary of Representation.—When *toddy* yielding trees in *hiduvali* lands are destroyed by the negligence of contractors, the value of such trees will be recovered from them and credited to Government. Such amounts may be ordered to be paid to *hiduvalidars* as they are mainly put to loss by such negligence.

REVENUE—(INCOME-TAX.)

(Nos. 47 to 49.)

SUBJECT No. 47.

Reduction of Income-tax imposed on Joint Stock Companies.

Messrs. Kanni Settappa and D. Venkatarayappa, Chikballapur Taluk.

Summary of Representation.—The tax payable on the income derived from Joint Stock Companies, is one anna per rupee, while it is only 3 pies for income from other sources. This abnormal difference may be considered and the tax on the former income reduced.

SUBJECT No. 48.

Extension of the period for the payment of Income-tax.

Mr. A. Srikantappa, Dodballapur Municipality.

Summary of Representation.—Income-tax may be ordered to be recovered in 4 monthly instalments instead of in two instalments of 60 days.

SUBJECT No. 49.

Exempting the principal partner in a concern from liability to pay Income-tax.

Mr. A. Srikantappa, Dodballapur Municipality.

Summary of Representation.—The principal partner of a concern may be exempted from liability to pay Income-tax on such portion of the income derived from the concern which is divided among his co-partners whenever their income so distributed is less than Rs. 2,400 and therefore liable to exemption.

REVENUE—(FOREST.)

(Nos. 50 to 57.)

SUBJECT No. 50.

Management of District Forests.

Mr. Kere Krishnappa, Gudibanda Sub-Taluk.

Summary of Representation.—The fact that the Deputy Commissioner has been divested of his control over the forest administration of the district, has caused a great hardship to the public in forest matters. The old system may be restored and the Deputy Commissioners made the District Heads of the forest administration.

SUBJECT No. 51.

More attention to the formation of Village Forests.

Mr. B. Nagappachar, Belur Taluk.

Summary of Representation.—Sufficient attention may be paid to the formation of Village Forests.

SUBJECT No. 52.

Free grazing in State Forests.

Messrs. I. Santappa Setty, Kadur District Board, and Chikmallappa, Gundlupet Taluk.

Summary of Representation.—(1) State Forests are close to the houses of raiyats in the *malnad*. District Forests, set apart for the use of the raiyats, lie at a distance of one to two miles to the villages. The cattle of the raiyats have to go to jungles, which are at great distances for grazing. The moment the cattle enter the State Forest, close to the houses of the raiyats, they will be driven to the cattle pound and as a result of it, the raiyat has to

pay a fine. The grass in the State Forest is of no use to Government but is wasted by fire during summer. The raiyats may therefore be permitted to graze their cattle free in the State Forests close to their villages.

(2) Cattle may be allowed to graze free in the State Forests as there is fodder and water scarcity owing to want of rains.

SUBJECT No. 53.

Concession for removing *bamboos* for putting up fences to cattle sheds.

Mr. Santappa Setty, Kadur District Board.

Summary of Representation.—For putting up fences to protect the sugar-cane crop and the crops in garden and wet lands from being damaged by wicked animals and cattle, *bamboos* and *seboo* are essential. The raiyats have now the privilege of taking *bamboos* split from forests for putting up fences by means of a *mafi* license. Raiyats may be allowed by a *mafi* license to take *bamboos* for fences to their cattle sheds also.

SUBJECT No. 54.

Permission to cut and appropriate *'Kiri Bidaru'* clumps growing in State Forests for another period of three years.

Mr. M. Subba Rao. Heggaddevankote Taluk.

Summary of Representation.—When all the *'Hebbidaru'* clumps in District Forests died out three years ago, permission was granted to raiyats to cut the thorns they required from *'Kiri Bidaru'* clumps growing in State Forests. This concession was to be current for a period of three years. Since the *Hebbidaru* trees in the District Forests are not yet big enough for cutting thorns from, this concession might be continued for another period of three years.

SUBJECT No. 55.

Disposal of *honge* leaves and seeds.

Messrs. Rama Reddi, Bowringpet Taluk; K. Venkataratnam Chetty, Chintamani Taluk; Narayana Reddi and Chik Rama Reddi, Bagepalli Taluk, and Seenappa, Kolar District Board; Kanni Settappa and D. Venkatarayappa, Chikballapur Taluk and Venkataramaiya, Nagamangala Taluk.

Summary of Representation.—(1) *Honge* leaves were being formerly distributed among the raiyats of the villages; but the disposal has since been vested in the Forest Officers with the result, that the Forest Officers sell them by auction, and in many cases, persons from other villages purchase the produce, much to the loss of the raiyats of the village to which the *honge* trees belong. This practice may be put a stop to and old rules revived.

(2) *Honge* leaves are auctioned every year by the Forest Department at each taluk head-quarter and no notice of the sale is given to villagers. These sales may be ordered to be held at villages where the leaves really exist.

SUBJECT No. 56.

Selling timber to *bona fide* house builders at concession rates.

Messrs. M. Subba Rao, Heggaddevankote Taluk; Siddagangappa, Ramasamudra Municipality; Venkatasamaiya and Dorasami Iyengar, Chamrajnagar Taluk.

Summary of Representation.—About a year and half ago, the Forest Department increased the price of timber by three to four hundred per cent. Since then, few people have built houses in towns and fewer in villages near forest regions. Houses cannot even be repaired because of this high cost of timber. This accounts for the depopulation of jungle and *malnad* regions. Timber may therefore be sold at concession rates to *bona fide* house builders. If this cannot be done to all, at least, people living in villages may be shown this concession.